

SUDDEN DEATH OF CLUB TO ENTERTAIN JAN. 1ST

MR. NEPHI C. WAHLSTROM

The sudden death of Mr. Nephi C. Wahlstrom occurred at the home of his brother Mr. Carl Wahlstrom on Thursday afternoon at 2 o'clock in this city. Mr. Wahlstrom complained of not feeling well Thursday morning, but the family had no idea his indisposition was serious as he insisted on going down to his brother's. Shortly afterward he became violently ill and Mrs. Wahlstrom and a doctor were summoned but he passed away before his wife had time to arrive. He is survived by his widow and three children and the following brothers and sisters, Carl Wahlstrom of this city, George and Nephi W. of Laketown, Mrs. Thos. Riter of this city and Mrs. John Nebeker of Salt Lake City.

Mr. Wahlstrom was born at Laketown, Rich county, in October, 1878, where he resided until the fall of this year when he moved to Logan, buying the Paul residence on Fifth West. He was an earnest and faithful worker in the church, having served in the mission field and was counselor to the bishop at Laketown for a number of years.

Funeral services will be held Sunday at 1 o'clock in the Second ward meeting house.

WHY NOT ESTABLISH U. S. DEPARTMENT OF RANSOM

With a keen appreciation of conditions in Mexico, the Philadelphia Public Ledger suggests that the administration at Washington might do well to create a ransom ministry to redeem Americans seized and held by Mexicans. It is an excellent idea although not likely to be adopted.

But, if our authorities persist in declining to make life and property of our citizens in Mexico reasonably secure, some such step should be taken and continued until stronger hands have charge of affairs. Of course what every American the world over desires is assurance that he is mistreated in another country the government will do its utmost to obtain justice for him.

For seven years there has been very little evidence of this form of virile Americanism and it now seems hopeless to expect a change for the better. So until this administration is ousted the wise course might be to designate some one at Washington to attend to the ransom business. A maximum and minimum schedule for various classes of citizens would inform Mexican bandits exactly what they might expect after carrying off an American.—Brooklyn Standard Union.

NOT HUMANE TO MEXICO

Mexican disorders, lawlessness, incompetence and lack of civilization devastates a rich area of the world's surface and keeps resources from being developed which developed would make living easier. It is not humanity to keep arable land, grazing land, land needed by the people for their sustenance, in an unproductive condition. It is not humane to the Mexicans or to any one else.—Chicago Tribune.

The marriage of Miss Maude Kelson of Weston and Mr. Vern Crockett of this city has been announced. The ceremony will take place December 31st.

The Entertainment committee of the Commercial club is arranging an enjoyable time for the members and their friends at the annual open house of the club on New Year's day and evening.

The following sub-committees have been appointed to take care of the various features of the entertainment:

Program: S. E. Needham, chairman; L. M. Howell and Harry Perry. Refreshments: A. Atkinson, chairman, Harold Cederlund and W. O. Davley.

Reception: S. E. Needham, Frank Blair, O. A. Garff, George W. Squire, Dr. L. S. Smith, E. F. Cheatham, O. W. Cooley, L. Bailey, A. J. Harrison, George Teasdale, Harry Perry, George Torgeson, A. D. Bell and Chas. O. Peterson.

Decorations: H. C. Maughan, chairman, H. F. Laub, Dale Jenkins, Allen Palmer, C. W. Rapp, H. E. Perry and C. B. Squires.

The club rooms will be open for the day and evening but the program will take place in the evening at 8 o'clock. Some of the principal numbers will be a character sketch by Prof. W. O. Robinson, short addresses by ex-Mayor Roy Bullen and Mayor-elect Wm. Howell, and some fine musical selections by local talent. After the program, dancing with the best jazz band in the city to furnish the music will be the order along with the refreshments, etc.

For January the committee will arrange for a club luncheon to take place in the new banquet room of the Hotel Eccles. This is a feature that will be given more attention in the future than has been given during the past year.

Immediately after the holidays the committee will commence work on the club's annual show.

ALLENBY STOPS GRAFT OF TURK

Persecution of Armenians and Confiscation of Property Prevented by English Officer.

The most arbitrary city boss in the world, it seems safe to say, as well as the most unscrupulous politician of modern times, has turned up in Antab, Armenia, to judge from an official report recently made by Major Stephen Frowbridge, under-Gov. Edmund H. H. Allenby's orders.

He is a Turk named Besim Bey. Until the Near East Relief agents stopped him, he practiced upon the terrified Armenians such forms of super-graft as might well make every other corrupt politician in the world green with envy, and such practices as make all other heartless rulers, from Nero down, seem sweet and gentle characters. His office was that of Municipal Chief Accountant of Antab; but, as all dishonest officeholders know, it isn't the job that matters, but the sugar-plums that go with it. Besim Bey plucked sugar-plums with both hands, night and day.

Even inspired city bosses have their day. Besim Bey's came when the Near East Relief agents found that no thorough Armenian relief work could be done in that city while such conditions of terrorization existed. General MacAndrew ordered the arrest and removal of the six worst Turks in the city and Besim Bey qualified, as usual, for first place.

Rev. E. T. Lewis will deliver the sermon Sunday evening at the Methodist church.

A matter of interest to Logan people is the fact that the leading violinist, Miss Mary Fisher, of the Fisher Concert company, is a former pupil of Professor Sardonf. He was her first teacher.



MOST TALKED OF MAN IN EUROPE ANNEXER OF FIUME FOR ITALY, SOLDIER-POET ON INSPECTION

Here is D'Annunzio, almost fifty years of age when the war broke out, and now occupying Fiume for Italy. Famous before hostilities, he became more famous by his daring feats as commander of an Italian air squadron. The photo shows D'Annunzio (lower right center) with aides.

ROBBER TARIFF A GENTLEMAN COMPARED TO PRESENT DAY TAXES.

This Banker Only Wants To Live To See What In Hell Is Coming Next.

Banking business is not all a bed of roses these days in the opinion of John W. Hall, a Chicago banker who recently wrote to a Wichita business man in response to a letter asking how he was getting along. The letter from Mr. Hall follows:

"I have been held up, held down, and squeezed. First by the United States government for federal war tax, the excess profit tax, Liberty bonds, thrift stamps, for state, county and city taxes; the capital stock tax; merchant's license and auto tax and every society and organization whatever I may or may not possess.

"From the Society of John the Baptist, the G. A. R., the Women's Relief, the Navy League, the Red Cross, the Black Cross, the Double Cross, the Children's Home, the Dor-

cas society, the Jewish relief, Belgian relief, etc., and infinitum.

"The government has so governed my business that I don't know who owns it. I am inspected, suspected, examined and re-examined, informed, required, restrained and commanded so that I don't know who I am, where I am or why I am here.

"All I know is that I am supposed to be an inexhaustible supply of money for human needs, desire or hope of the human race, and because I will not sell all I have and go out and beg, borrow or steal money to give away, I have been cursed, discussed, boycotted, talked to, talked about, lied to, lied about, held up, hung up, robbed and nearly drained; and the only reason I am clinging to life is to see what in hell is coming off next."

FREE FROM OTHER NATIONS

The United States can help itself and the world best when it insists upon complete political separation from and close economic cooperation with other nations. Each nation is entitled to recognition as a political entity, and no nation should be placed under any political restraints or compulsion by the United States. The peoples fighting bolshevism are fighting America's battles, and deserve immediate and powerful assistance.

The nations that seek peace with justice should be assisted economically, to the full extent of America's ability, skillfully ascertained. The United States should be the first nation to squeeze the wind and water out of currency, in such fashion as to bring about financial stability without panic. What a task! How it looms above the petty aims of politicians and how it calls for the appearance of really great Americans.—Washington Post.

The south bound interurban cars are certainly loaded these days taking the students home for the holidays.

TAXES, TAXES EVERYWHERE

A new set of instructions for county commissioners and assessors has been prepared by the state board of equalization and will be issued as soon as it can be printed.

Changes in former instructions have to do particularly with the assessment of real estate, transient live stock and banks. The former two are in accord with laws recently passed while the latter interprets recent decisions of the supreme court in cases where banks protested against their assessment at market value.

The new instructions start off with a foreword to county commissioners sitting on boards of equalization. They advised that their duties are not merely passive, such as hearing complaints that may come to them, but that they are affirmative and supervisory. With regard to the assessment of real estate the new instructions say:

"The act of the legislature of 1919 requires a different classification of farm lands with the provisions of this act, the board has adopted new rules for the classification and assessment of real estate. It is absolutely necessary for you to comply fully with these rules. This reclassification will make it necessary to revalue all farm lands.

"In the past the board has found great inequalities in the assessed value of lands as between different parts of the county. In many cases we have found that land in one assessing district adjoining another district where the lands were identical, were assessed at a difference of 50 per cent. This results from the fact that the work was done by different deputies and there was a lack of coordination in the work. To avoid such inequalities, the board strongly advises the employment of a committee of three strong men to value the farm lands of the county.

In selecting this committee care should be taken to make it representative of the different conditions as respects real estate in the county. This committee should be constituted deputy assessors and then the state will pay its proportion of the costs. In some of the smaller counties, it has been suggested that the county commissioners can supervise this work in the same manner as the proposed committee. This board has no objection to such plan, provided the necessary tie is given by the county board so that the work will be properly done.

"This board desires to emphasize the fact that it is the higher priced farm land that is not assessed at its full cash value and requests that special attention be given to the assessment of such lands."

The assessors are advised that in cases where improvements are owned by one person and the land by another, the tax on the improvements is a lien on the land.

The details of the law with regard to the assessment of transient live stock are fully explained and it is shown that it is the duty of an assessor to see that a certificate of assessment from another county is filed just as much as it is the duty of the owner of the stock to file the certificate.

Banks are to be assessed at whatever the stock will sell for in the open market, the assessors are told, and they are instructed with careful detail on how to make a proper deduction for the real estate owned by a bank, which deduction must be made because the real estate is elsewhere assessed. The sum deducted must bear the same proportion to the market value of the stock as the assessed value of the real estate is to the book

DECLINE \$750,000 INSURANCE OFFER

The Northwestern Mutual Fire association which was allotted \$3,400,000 in insurance policies on Spokane school buildings and contents at the last meeting of the school board was given another \$750,000 yesterday at a special meeting of the board.

This extra \$750,000 was tendered a few days ago to the board companies of Spokane who had combined to bid against the Northwestern Mutual. The board companies sent a special committee to the school board to complain against what they termed an unfair apportionment of the school insurance and to refuse to take the \$750,000 offered unless this amount was increased. The school board declined to alter its original award and promptly turned over to the Northwestern Mutual. Arthur V. Baker represented the Mutual, while Harry C. Miller, Thomas W. Maloney, David A. McKinlay and Frank W. McCaskey represented the board companies.

This gives the Northwestern Mutual a total of \$3,200,000 in policies written on Spokane school buildings and contents while \$60,000 on the North Central high school, written about a year ago, is held by the board companies.

The buildings have been uniformly insured at 90 per cent of their valuation, excepting the fire proof buildings which are insured at 50 per cent of the valuation.

The total amount of the premiums for three years of insurance is about \$32,000. The Mutual company has been paying about a 25 per cent dividend on a three year policy, which would mean a return to the school board of \$8,000.

value of the assets of the bank.

The state board of equalization is sending out circular letters to all stockmen of record in the state, calling their attention to the provisions of the new law with regard to the collection of personal taxes. This is done in the hope that the stockmen may avoid some inconvenience and trouble for themselves. After quoting the sections of the law passed at the special session of the legislature, the circular says:

"It will be necessary in order to avoid the collection of taxes by seizure and sale, that you provide your herders with funds to pay the taxes or with bonds, to deliver to the assessor or his deputy at the time of making the assessment, unless the taxes assessed against your live stock are a lien on real property in county where the same are assessed of sufficient value to secure the payment of the taxes.

"This applies to all transient stock and should seizure be made the expenses connected therewith will be charged against the owner of the property.

"Personal checks, unless they are certified, will not be accepted in payment of taxes on transient stock.

"Owing to the late date and the probability that your herds are already on the range, we would advise that you take up the matter of assessment of your stock with the assessor of the county in which the same will be located January 1, to the end that you provide the assessor with a bond or a cash payment at this time to avoid the seizure of your property by the deputy assessor when he is making this assessment. If this arrangement it made it must be done before December 25, as the deputies will be leaving by that date in order to begin their work by January 1."

PRESBYTERIAN CHURCH

Christmas services will be held both morning and evening next Sunday. Morning theme "Immanuel;" at the evening service at 7:30 the theme will be "The Quest of the Wise Men." Solo by Mrs. Ruckelbrod. Welcome.

Harris Pillsbury, Minister